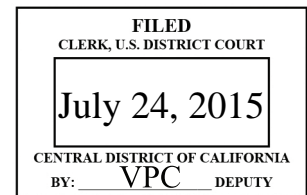


1 EILEEN M. DECKER
United States Attorney
2 SANDRA R. BROWN
Assistant United States Attorney
3 Chief, Tax Division
VALERIE L. MAKAREWICZ (Cal. Bar No. 229637)
4 Assistant United States Attorney
Federal Building, Suite 7211
5 300 North Los Angeles Street
Los Angeles, California 90012
6 Telephone: (213) 894-2729
7 Facsimile: (213) 894-0115
E-mail: Valerie.Makarewicz@usdoj.gov

8 Attorneys for Petitioner
9 United States of America



10 UNITED STATES DISTRICT COURT
11 FOR THE CENTRAL DISTRICT OF CALIFORNIA
12 EASTERN DIVISION

13 UNITED STATES OF AMERICA,
14
15 Petitioner,
16
17 v.
18 TERINA HAYES,
Respondent.

No. 5:15-CV-01455

ORDER TO SHOW CAUSE

19
20 Upon the Petition and supporting Memorandum of Points and Authorities, and the
21 supporting Declaration to the Petition, the Court finds that Petitioner has established its
22 prima facie case for judicial enforcement of the subject Internal Revenue Service (“IRS”
23 and “Service”) summons. See United States v. Powell, 379 U.S. 48, 57-58, 85 S.Ct. 248,
24 13 L.Ed.2d 112 (1964); see also Crystal v. United States, 172 F.3d 1141, 1143-1144 (9th
25 Cir. 1999); United States v. Jose, 131 F.3d 1325, 1327 (9th Cir. 1997); Fortney v. United
26 States, 59 F.3d 117, 119-120 (9th Cir. 1995) (the Government’s prima facie case is
27 typically made through the sworn declaration of the IRS agent who issued the
28 summons); accord, United States v. Gilleran, 992 F.2d 232, 233 (9th Cir. 1993).

1 THEREFORE, IT IS ORDERED that Respondent appear before this District
2 Court of the United States for the Central District of California in Courtroom No. 1,

3 xx United States Courthouse
4 312 North Spring Street,
5 Los Angeles, California 90012

6
7 _____ Roybal Federal Building and United States Courthouse
8 255 E. Temple Street,
9 Los Angeles, California 90012

10
11 _____ Ronald Reagan Federal Building and United States Courthouse
12 411 West Fourth Street,
13 Santa Ana, California 92701

14
15 _____ Brown Federal Building and United States Courthouse
16 3470 Twelfth Street, Riverside, California 92501
17

18
19 on **SEPTEMBER 21, 2015**, at 8:30 a.m., and show cause why the testimony and
20 production of books, papers, records and other data demanded in the subject Internal
21 Revenue Service summons should not be compelled.

22 IT IS FURTHER ORDERED that copies of this Order, the Petition, Memorandum
23 of Points and Authorities, and accompanying Declaration be served promptly upon
24 Respondent by any employee of the Internal Revenue Service or by the United States
25 Attorney's Office, by personal delivery, or by leaving copies of each of the foregoing
26 documents at the Respondent's dwelling or usual place of abode with someone of
27 suitable age and discretion who resides there, or by certified mail.

28 IT IS FURTHER ORDERED that within ten (10) days after service upon
Respondent of the herein described documents, Respondent shall file and serve a written

1 response, supported by appropriate sworn statements, as well as any desired motions. If,
2 prior to the return date of this Order, Respondent files a response with the Court stating
3 that Respondent does not desire to oppose the relief sought in the Petition, nor wish to
4 make an appearance, then the appearance of Respondent at any hearing pursuant to this
5 Order to Show Cause is excused, and Respondent shall be deemed to have complied with
6 the requirements of this Order.

7 IT IS FURTHER ORDERED that all motions and issues raised by the pleadings
8 will be considered on the return date of this Order. Only those issues raised by motion
9 or brought into controversy by the responsive pleadings and supported by sworn
10 statements filed within ten (10) days after service of the herein described documents will
11 be considered by the Court. All allegations in the Petition not contested by such
12 responsive pleadings or by sworn statements will be deemed admitted.
13

14
15 DATED: This 24th day of July, 2015.

16 
17 _____

18
19 United States District Judge

20 Presented By:
21 EILEEN M. DECKER
22 United States Attorney
23 SANDRA R. BROWN
24 Assistant United States Attorney
25 Chief, Tax Division

26 _____/s/VM_____
27 VALERIE L. MAKAREWICZ
28 Assistant United States Attorney
Attorneys for the United States of America